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SURFACE TRANSPORTATION BOARD

ELIAS C ALVORD (1942) ELLSWORTH C ALVORD (1964)

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OF COUNSEL URBAN A LESTER

January 6, 2010

Chief Section of Administration Office of Proceedings **Surface Transportation Board** 395 E Street, S.W. Washington, D.C. 20423

Contract 4-7790 Rider 2

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:

American Railcar Leasing LLC

620 North Second Street St. Charles, Missouri 63301

[Lessee:

Valero Marketing and Supply Company

One Valero Way

San Antonio, TX 78249]

Section Chief January 6, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

5 railcars within the series SHPX 220711 - SHPX 220719 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Valero Marketing and Supply Company, a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC
By:
STATE OF MISSOURI)) ss.:
COUNTY OF ST. CHARLES)
On this 2 day of Dec. ,2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

My commission expires on 8/2/2012

Schedule A

Equipment

Valero Marketing and Supply Company
Contract 4-7790 rider 2 deted 11/11/06

Quantity	Description	Reporting Marks	Road Numbers
	Tank	SHPX	220711
	Tank	SHPX	220713
	Tank	SHPX	220715
	Tank	SHPX	220716
	Tank	SHPX	220719

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· Report Date: 01/06/2010 Page 1

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 1 6 2010

Robert W. Alvord